

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh kesadaran wajib pajak, kualitas pelayanan dan sanksi perpajakan terhadap kemauan membayar pajak, sanksi perpajakan dan kemauan membayar pajak terhadap kepatuhan wajib pajak dan sanksi perpajakan terhadap kepatuhan wajib pajak dengan kemauan membayar pajak sebagai variabel *intervening*.

Pengumpulan data menggunakan data primer berupa kuesioner yang dibagikan kepada responden. Sampel yang digunakan sebanyak 111 wajib pajak orang pribadi yang terdaftar pada Kantor Pelayanan Pajak Pratama Sukomanunggal Surabaya. Pengambilan sampel menggunakan metode *accidental sampling*, yaitu pemilihan sampel berdasarkan kebetulan bertemu dengan peneliti yang cocok sebagai sampel.

Hasil penelitian menunjukkan bahwa kesadaran wajib pajak dan kualitas pelayanan berpengaruh terhadap kemauan membayar pajak, sedangkan sanksi perpajakan tidak berpengaruh. Nilai *R square* dapat menjelaskan variabel kesadaran wajib pajak, kualitas pelayanan dan sanksi perpajakan terhadap kemauan membayar pajak sebesar 33%, sedangkan sisanya 67% dipengaruhi oleh variabel lain diluar model. Sanksi perpajakan dan kemauan membayar pajak berpengaruh terhadap kepatuhan wajib pajak. Nilai *R square* dapat menjelaskan variabel sanksi perpajakan dan kemauan membayar pajak terhadap kepatuhan wajib pajak sebesar 47,8% dan sisanya 52,2% dipengaruhi oleh variabel lain diluar model. Kemauan membayar pajak tidak memiliki peran mediasi dalam hubungan antara sanksi perpajakan terhadap kepatuhan wajib pajak.

Kata kunci: Kesadaran Wajib Pajak, Kualitas Pelayanan, Sanksi Perpajakan, Kemauan Membayar Pajak, Kepatuhan Wajib Pajak

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ABSTRAK

This research aimed to analyze the effect of taxpayer awareness, service quality and taxation sanctions on the willingness to pay taxes, tax sanctions and willingness to pay taxes on taxpayer compliance and tax sanctions on taxpayer compliance with the willingness to pay taxes as an intervening variable..

The data collection technique used accidental sampling, in which the sample was based on coincidence with researchers who were suitable as samples. In line with, there were 111 individual taxpayers, as sample, registered at the Pratama Sukomanunggal Tax Office, Surabaya. While, the data was primary with questionnaire as the instrument.

The research result concluded the taxpayers' awareness and service quality had affected the willingness to pay taxes, while tax sanctions did not affected the willingness to pay taxes. It could be shown by the R square of 33% which explained the taxpayer awareness, service quality and taxation sanctions on the willingness to pay taxes. On the other hand, the remaining 67% was influenced by other variables outside the model. Moreover, tax penalties and willingness to pay taxes affected taxpayers compliance. It could be shown by the R square of 47.8% which explained the tax sanction and willingness to pay taxes on taxpayer compliance. While, the remaining 52.2% was influenced by other variables outside the model. In brief, willingness to pay taxes did not have a mediating role in the relationship between tax sanctions on taxpayers compliance.

Keywords: Taxpayers' Awareness, Service Quality, Tax Sanctions, Willingness to Pay Tax, Taxpayers' Compliance



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